Dreddy

Scott. II-29—25,503—6-12-24.

Revenue (192 5) Department.

Ordinary SERIES.

G.O. No. 1612. Mis

DATED 17th October 192

[Despatch Abstract.]

Land revenue (Bellary)--Fasli 1333--Non-collection in three villages--Legislative Council Question--Board's report--Orders passed.

C.F. 81—10 188—8-9-24

REVENUE DEPARTMENT.

CURRENT No.

ASST. SECRETARY TO GOVT. 7 MAR 1925 REVENUE DEPARTMENT

REVENUE - B 1120

Received ..... 192 *Registered* 192

21.3.25

Subject.

Legislative Council - Bellary - Land Revenue of fasli 1333 - Talur, Gosbal and Bairapuram villages.

ENCLOSURES

No.

Spare copies.

Reference No. A. 1364-25-1.

Station Madras, *Dated the* 20th March 1925. ~~192~~

From

W.Scott Brown Esq.,I.C.S.,
Secretary,
The Board of Revenue, Land Revenue and Settlement, etc.
~~Separate Revenue.~~

P.L.Moore Esq.,C.I.E.,I.C.S.,
Commissioner of Land Revenue.

~~Resolution~~ Reference.

Read the following:-

Letter from A.C.Duff Esq.,I.C.S., Collector of Bellary Ref. C.No.5795-24-A5 dated 11th March 1925.

Ref:- Government Memorandum No.776-B/25-1 dated 4-3-1925.

I give below replies to the several points in the Government memorandum referred to above.

(a) The amount of land revenue due from the villages of Talur, Gosubal, Bairapuram for fasli 1333, is noted below:-

37

	Rs.	A.	P.
(1) Taluru.	4104	10	1
(2) Gosubalu.	1805	8	11
(3) Bhairapuram.——	1341	0	1

(b) These amounts should have been collected in the normal course in 1924 at ¼ of the demand in February, ½ in March and ¼ in April 1924.

(c) The actual collections were as follows:-

(1) Gosabalu.				2. Bhairapuram.				3. Taluru.			
September '24.	1	7	5	July '24 -	3	8	4	Novr. 24.	2	0	0
January '25.	691	10	4	Novr. "	85	8	2	Jan. '25.	1344	13	2
February "	1098	12	11	January '25.	590	12	5	Feb. "	2769	14	3
				Feb. '25.	685	3	7				
	1791	14	8		1365	0	6		4116	11	5
against arrear	1805 - 8 - 11			against 1341-0-1				against 4104-10-3			

(d) It will be observed that a good deal of the arrears were collected in January 1925 but most in February.

(e) The pattadars were asked to pay the arrears and have done for the most part without any complaint or difficulty. The Tahsildar has to my knowledge been most careful not to cause real inconvenience or hardship. There is no information whether the pattadars paid the amount after borrowing at high rates of interest. I spent about half an hour on the road side close to Bhairapuram on 7-3-25. It is obvious that the neighbourhood had a very good korra crop. Though the white cholum and cotton crop have not done well, they have at least done well enough to ensure that the ryots were in no real difficulty for food and funds. My personal observation satisfies me that the conditions suggested in the questions of Mr.A.Ranganatha Mudaliar do not exist and his picture of distress is a gross exaggeration.

(f) I do not know what rates of interest may have been demanded and cannot find out, but the individual pattadars whose kists are large would never have to borrow at high interest.

(g) The information is not available in the office

and the Tahsildar has made a reference to the village officers. I believe the member's informant was the Reddi. If he says he borrowed money, perhaps he did. Reply on this point will be sent on receipt of a report.

(h) The Deputy Collector, Bellary, conducted the jamabandi of these villages in fasli 1333 in the latter part of April 1924.

(i) This is the subject of an enquiry ordered by me. The whole thing as far as my information goes to date seems to be simply an unfortunate mistake due to an unauthorised entry in a register.

(j) The mistake referred to in paragraph (i) was discovered in January 1925 and the amount of suspended revenue shown in the D.C.B. statement was revised in that month and a report was submitted by the Tahsildar with his D.Dis.No.101 dated 4-2-1925. No remarks as suggested in the question was noted in the account of the previous months.

(k) The average yield of the crops in these villages in fasli 1333 was estimated at 0-5-0 and above. The detailed report about the state of the crops and the average yield of korra, cotton and cholum will be sent on receipt of information from the Tahsildar.

(l) None of the officers mentioned recommended the suspension of the collection of the revenues due for fasli 1333.

(m) -(1) - I do not quite grasp the meaning of this question. It does not seem to arise. The villages were not entitled to suspension.

(2) The whole revenue staff from the village officers upwards are responsible for the omission to notice earlier the fact that the arrears remained uncollected without due authority.

(3) No order for the collection of the entire arrears of fasli 1333 in one instalment in January 1925, was issued nor were they so collected.

(n) The matter is still under enquiry.

REFERENCE.

Submitted to Government.

2. The Collector is requested to report at an early date the result of the enquiry referred to in paragraphs (g) (i), (k) and (n) of his reply.

Secretary.

To the Second Secretary to Government.

To the Collector of Bellary (paragraph 2 only).

S.20/3.

65

C.F. 81—10 138—8-9-24

REVENUE **DEPARTMENT.**

REVENUE - B

CURRENT No. 1395

9c

Received ... *Registered* 17-4 ... 192 5.

ASST. SECRETARY TO GOVT. 17 APR 1925 REVENUE DEPARTMENT

Subject.

LEGISLATIVE COUNCIL - (Bellary) - Land Revenue - Fasli 1333 - Talur, Gosubal and Bairapuram villages.

ENCLOSURES
No.
Spare copies

REFERENCE No. A.1364/25-2.

Station Madras., *Dated the* 16th April 192 5.

From

W. Scott Brown Esq., I.C.S.,
Secretary.

Land Revenue. and
The Board of Revenue, ~~Revenue~~ Settlement, ~~etc.~~
~~Separate Revenue.~~

~~Resolution~~
Reference.

P. L. Moore Esq., C.I.E., I.C.S.,
Commissioner of Land Revenue.

Read the following:-

P7 4 — Letter from A.C. Duff Esq., I.C.S., Collector of Bellary, No. Ref. C. 5795/24-A-5, dated 4th April 1925.

REFERENCE.

pp 2-5 4 Submitted to Government in continuation of Board's Reference 1364/25-1, dated 20-3-1925.

2. The further report promised in paragraph 4 of the Collector's letter is awaited.

W Scott Brown 16/4
Secretary.

To the Second Secretary to Government.
To the Collector of Bellary - para. 2 only.

V.C/16.4.1925.

mk/16/4

Copy of letter from A.C. Duff Esq., I.C.S., Collector of Bellary, No. Ref. C. 5795/24-A-5, dated 4th April 1925:-

---

Reference:- Board's Reference No.A.1364/25-1, dated 20-3-1925.

I submit below the further report called for in the Board's Reference noted above.

2 (g) none of the village officers except the reddi Bairapuram, borrowed money to pay the land revenue arrears of fasli 1333. The reddi of Bairapuram who was probably the informant of the Hon'ble member, says that he borrowed money from Togari Veerappa, a rich man of Bellary Town.

3 (k) The average outturn of korra, cholam and cotton in the villages of Talur, Gosubal, Bharapuram according to I A account of Fasli 1333 is noted below.

Average outturn in annas.

	Korra.	Cholam.	Cotton.
Talur.	1-6 as.	1-7 as.	1-7 as.
Gosubal.	3-7 as.	1-7 as.	1-6 as.
Bharapuram.	3-2 as.	1-6 as.	1-6 as.

But the Tahsildar states that the outturn noted by the karnam is not correct and that the proposals for the collection of kists were based on his and the Deputy Tahsildar's estimate of the average yield of all the dry crops in these villages which was 5 annas or above as already reported in my Ref. C.5795/24-A-5, dated 11-3-1925.

4. As regards paragraphs (i) and (n) of this office reference dated 11-3-1925, the matter is still under enquiry. I shall submit my report as soon as possible.

5 B

Memo No. 776 B/25-2, d. 29. 4. 25

Land. Revenue (Bellary) -
- Fasli 1333 - Collection in
three villages - Board's Reference
No. A. 1364/25-2, d. 15-4-25

The Govt consider that the facts that no collection was made in three villages of a taluk during a fasli and that the non collection was not noticed till the January following when steps were taken to collect the revenue of two faslis together indicates prima facie a degree of laxity in the collection work of the district that reflects discredit on the district administration The Board of Revenue is requested to examine the matter very carefully and submit a report to Government. The explanations of the tahsildar and the revenue divisional officer should be obtained and submitted along with the report.

2. The Govt are inclined

Sh & return
CRP
29/4/25

to think that the Collector also should have been aware of the omission earlier. The Board should examine and report on this aspect of the matter also.

DESPATCHED
1 MAY 1925

To the Bd. of Rev., T.N.V.S.

DEPARTMENT.

C.F. 81—10 138—8-9-24.

CURRENT No. Rev 1833 [illegible] 925

4-6

Received ..... 192 . Registered 192

Subject.

Land Revenue (Bellary) - Fasli 1333 - Collection in three villages.

ENCLOSURES.
No. .....
.....
Spare copies .....

Reference No. A.1364/25-3.

Station Madras, *Dated the* 28th May 1925. 192 .

From

W.Scott Brown, Esq., I.C.S.,
Secretary,
~~The~~ Board of Revenue, Land Revenue. ~~Revenue Settlement, etc. Separate Revenue.~~

~~Resolution~~ Reference.

P.L.Moore, Esq., C.I.E., I.C.S.,
Commissioner of Land Revenue.

Read the following:-

Memorandum from Government, Revenue Department, No.776 B/25-2, dated 29th April 1925.

II.

Letter from A.C.Duff, Esq., I.C.S., Collector of Bellary, Ref. C.No.5795/24-A-5, dated 30th April 1925.

Legislative Council - Bellary District - Land Revenue - Fasli 1333 - Talur, Gosubal and Bairapuram villages.

This office reference C.5795/24-A-5, dated 4th April 1925.

RECEIVED 30 APR 1925 REVENUE DEPARTMENT SECRETARIAT TO GOVT.

Board's Ref. A.1364/25-2, dated 15-4-1925.

I enclose a copy of the order showing the punishments awarded to several officers, in the district, responsible for the omission to notice in time the fact that the arrears in the villages noted above remained uncollected without due authority. The Divisional Officer, Bellary, has been asked to deal with the village officers, and I have written privately to the Divisional Officer.

****

Enclosure.

Proceedings of the Collector of Bellary.

Ref. C.5795/24-A-5. Dated 30th April 1925.

Legislative Council - Bellary District - Land Revenue - Fasli 1333 Taluk, Gosubal and Bhairapuram villages - Explanation of Officers - Orders passed.

O r d e r.

The Village officers of Talur, Gosubal and Bhairapuram villages state that no order postponing the collection of land revenue of fasli 1333 was sent to them from the Taluk office. They explain that the Divisional Officer, Bellary, who had camped in their villages promised to recommend suspension when the ryots approached him. The village officers say that they did not collect the amount on the presumption that the collection in their villages might have been suspended as in the case of the other adjacent villages. The Divisional Officer, Bellary, should deal with them suitably for their unauthorised action.

2. The clerk in thetaluk office who dealt with the subject was S.Raghavendra Rao. He should have seen that the village officers of these villages promptly collected the amounts or should have discovered the mistake in jamabandi or the reconciliation of cash accounts. On the other hand, he made an entry in the taluk averza at the time of reconciliation of cash accounts, that the balance at the end of the fasli was postponed

without referring to the orders on the subject. His explanation for this entry is not clear and his plea that he was not keeping sound health and that his mind was in confusion owing to three civil warrants then pending against him, cannot be accepted. His increment will therefore be withheld.

3. The Taluk Head Accountant, Bellary, M.R.Ry. R.Chendrasekahra Rao explains that he could not find out the mistake as he was not able to make a detailed check of the entries in the D.C.B. statements on account of heavy treasury work and loans disbursements. This cannot be accepted. He is awarded a black mark.

4. D.Seetharama Rao the present head clerk, Taluk office, Bellary, was then the 2nd clerk of the Divisional Officer, Bellary, and wrote the check memos of these villages for fasli 1333.

He noted in the checkmemos that the kists were postponed in these villages without referring to the authority on the subject. He explains that the records relating to the suspension of revenue had been taken to camp by the head clerk and that the process clerk was also in camp and that he made the note of suspension on the statements of the karnams and No. 16 account. This cannot be accepted. He should have called for the records or for a copy of the list of villages wherein suspension had been ordered or he could have got the information from the Collector's office which is in the same building as the Divisional Office. His increment will therefore be withheld.

5. A. Gurulingappa, the head clerk of the Divisional office explains that he passed the checkmemos in camp and that he had to rely on what the checking clerks had written and on the statement of village office~~office~~ and Taluk process clerk as the list of suspended villages had been left at the head quarters for verification by the clerks at the time of writing the check memo. This explanation directly contradicts Seetharama Rao's explanation. He should in any case have kept with him a copy of the list of villages wherein postponements had been ordered. He is awarded a black mark.

13

6. The then Deputy Tahsildar Siruguppa (now the Stationary Sub Magistrate, Rayadrug) M.R.Ry. P.V.Ramasubramanyam should have pointed out to the Divisional Officer at the time of Jamabandi that the collection work in these villages was not postponed. He explains that the villages were settled at Byloor in which place he was not present. The Divisional Officer Bellary, points out that this is not a fact. The Deputy Tahsildar cannot therefore escape responsibility and he is awarded a blackmark.

7. The Tahsildar's responsibility is also serious. I admit certain difficulties. The season was bad and gave a lot of trouble. His establishment was very inferior. But this cannot exonerate him. The Tansildar M.R.Ry. T.Vinayakam Mudaliar is awarded a black mark.

x x x

for Collector.

To the Board, L.R., Madras

" the D.O., Bellary, Tahsildar, Bellary, T.D.C., Bellary

******

REFERENCE

Submitted to Government.

2. A detailed report is being called for from the Collector and the Board's report in reply to the Government Memorandum read above will be submitted in due course.

x x x x

for Secretary.

To the Second Secretary to Government
(paras 1 and 2 only)

" the Collector of Bellary, (para 3 only)

S.S./29-5. 29.6

CONFIDENTIAL:

Revenue **DEPARTMENT.** C.F. 81

CURRENT No.

Rev 2889 B

Received ..... 192 . *Registered* ..... 192 .

Subject.

Land Revenue (Bellary) - Fasli 1333 - Non-collection in three villages - Collector's report submitted with remarks.

ENCLOSURES.
No. .....
.....
Spare copies .....

Reference A. No. 1364/25-4, Confdl.

Station maaras *Dated the* 5th September 1925 192

From

W.Scott Brown, Esq., I.C.S.,
Secretary,
~~The~~ Board of Revenue ~~Revenue~~ Land Revenue and Settlement, etc. ~~Separate Revenue.~~

~~Resolution~~
Reference.

P.L.Moore, Esq., C.I.E., I.C.S.,
Commissioner of Land Revenue.

Read the following:-

I.

Memorandum from Government, Revenue Department, No.776 B/25-2, dated 29th April 1925.

II.

Board's Ref. No. A.1364/25-3, dated 28th May 1925.

III.

Letter from A.C.Duff Esq., I.C.S., Collector of Bellary, Ref. C. No. Confdl.3059/25, dated 10th June 1925.

The circumstances in which no collection of land revenue of Fasli 1333 in the three villages of Bellary taluk viz., Gosabal, Bhairapuram and Talur was made are explained below.

2. The collection of land revenue of Fasli 1332 in the three

15

three villages in question was postponed to fasli 1333. Please see Board's Reference M. 513/25-4, dated 24-3-1923. In February 24 the Divisional Officer, Bellary, recommended further postponement of the collection of this amount to Fasli 1334 and also postponement of the collection of land revenue of fasli 1333 in 106 other villages of Bellary taluk. But he did not recommend the postponement of the collection of the kists of fasli 1333 in the three villages in question as the outturn there was more than annas 5. Proposals were accordingly submitted to the Board with this office letter C.No. 5166 dated 2nd March 1924 and orders, sanctioning further postponement to Fasli 1334 of the land revenue of Fasli 1333 in 106 villages and that of Fasli 1332 in the three villages in question, were received with Board's Proceedings No. Mis.874, dated 11-4-1924. These orders were communicated to the Divisional Officer and the Tahsildar, Bellary, with this office Refce. C.No.5166/23-A-6, dated 24th April 1924.

G.O. 470 Mis (L) 22-3-23

G.O. 560 Mis (J) 3-4-24

Mr 1-3 g Pol W

3. No orders were issued from the Taluk office to the village officers of the three villages not to collect the land revenue of fasli 1333. The village officers are mainly responsible for not collecting the assessment on ryotwari lands for fasli 1333. They explained that the Divisional Officer, Bellary, who had camped in their villages prior to the submission of the proposals for fasli 1333, promised to recommend suspension, when the ryots approached him. They also explain that they did not collect the amount on the presumption that the collection in their villages might have been suspended as in the case of the other adjacent villages. When they got no orders for postponement, it was their duty to have collected the land revenue. If they had any doubt, they should have ~~been~~ made a reference to the Tahsildar and got orders. This they failed to do. The Divisional Officer, Bellary, has been asked to deal with them suitably.

Mr 31-32 Mis

4. The process clerk, S.Raghavendra Rao, who dealt with

Mr 30 J

the subject in the Taluk Office, did not notice the non-collection of the amounts in these villages. On the contrary he himself made an entry in the Taluk averza (No.14) at the time of reconciliation of cash accounts that a portion of balance of fasli 1333 was postponed. This he did without referring to the orders on the subject. His explanation reads as follows:- "The three villages belonging to the Deputy Tahsildar's Division, might have been suspended for Fasli 1332. Instead of noting in the list for fasli 1332 it is by oversight entered as fasli 1333." This explanation is unintelligible. He has noted in the averja that the land revenue for faslis1332 and 1333 has been suspended. He also explains that at the time of the preparation of the revised D.C.B. statement, he was not in good health and that his mind was in confusion owing to three civil warrants then pending against him. I have stopped his increment.

The Taluk Head Accountant M.R.Ry. R.Chendrasekhara Rao could have noticed the mistake if he had checked the entries in the averza at the time of reconciliation of cash accounts with reference to the list of suspended villages. This he did not do. He explains that he failed to notice the mistake as he was not able to make a detailed check of the entries in the D.C.B. statements on account of heavy treasury work and loans disbursements. I would have stopped his increment but as he has already reached the maximum pay in the grade of Rs.60-4-80, I awarded him a black mark.

6. The Tahsildar M.R.Ry. T.Vinayakam Mudaliar explains that on account of inferior establishment, Jamabandi, and His Excellency's visit at the end of June 1924, he could not check the D.C.B. statement. The season in this taluk was bad and gave a lot of trouble. He has also been awarded a balck mark.

7. The mistake was not discovered by the Deputy Tahsildar, Siruguppa at the time of Jamabandi or by the Divisional Officer, Bellary who conducted the Jamabandy. The Divisional Officer, Bellary, states that he depended on his office clerks for the correct check of the village accounts in Jamabandy, that they had clearly noted

in the jamabandy check memos of these villages that kists had been postponed in these villages, and that he did not have before him a list of villages, in which postponement of kist had been ordered. I have expressed my dissatisfaction by letter to the Deputy Collector. The clerk D.Seetharama Rao, who wrote the check memos has noted therein that the kists were postponed. This he did without referring to the correspondence on the subject. He explains that the records relating to the suspension of revenue had been taken to camp by the head clerk, who says that they were left in the office. D.Seetharama Rao also explains that he made the note of suspension on the strength of the statements of the karnams and of the entries in the village accounts No.16. I have stopped the increment of D. Seetharama Rao and have awarded a black mark to A.Gurulingappa, the head clerk, as he has already reached the maximum in the grade of 35-60.

8. The Deputy Tahsildar, Siruguppa, should have pointed out to the Divisional Officer at the time of jamabandy that the collection of land revenue in these villages had not been postponed. He explains that the villages were settled at Bylur camp and that he was not present there. The Divisional Officer, Bellary, points out that the villages were settled at Siruguppa, the Head-quarters of the Deputy Tahsildar. The Deputy Tahsildar's explanation is incorrect, and he has been awarded a black mark.

9. The collection of a sum of Rs.2,51,849-5-9 of fasli 1333 was postponed to fasli 1334. The orders of the Government were communicated to the Tahsildar in April 1924. The Tahsildar omitted to show any amount against suspended revenue in the Land Revenue D.C.B. statements for May and June 1924 and the omission was pointed out to him. In the subsequent months the reported suspended balance in the D.C.B.statements was in fact less than the amount, whose suspension had been sanctioned, partly because collections had been actually made before the order of suspension could be issued and partly because the

sanctioned amount included the increase on account of resettlement assessment, which was ordered to be remitted. See B.P. Mis. No.409, dated 19-2-24. For these reasons, it was not possible for the Collector's office to discover the mistake of non-collection in the three villages.

10. The mistake was found out by the Taluk Office in December 1924 while making a final check of outstanding arrears in each village. Then the village officers could not give any satisfactory explanation for non-collection, instructions were issued by the Tahsildar to push on this arrear collection.

11. Copies of the explanations of the Divisional Officer, Bellary; Tahsildar, Bellary; Deputy Tahsildar, Siruguppa; Taluk Head Accountant, Bellary; and clerks S.Raghavendra Rao, D.Seetharama Rao and A.G.Urulingappa and village officers (explanation in Telugu translated into English) and this office file R.Dis. C.5795/24-A-5, dated 16-5-1925, (Part II) containing the correspondence are enclosed for perusal.

******

REFERENCE:

Submitted to Government.

2. The confusion in collection work arose because kists were suspended in most of the villages - 106 out of 114 - in the Bellary Taluk, and the non-collection of land revenue in the villages of Gosbal, Bhairapuram and Talur was due to a mistake on the part of the taluk clerk who noted 'suspended' against these three villages as in the case of 106 other villages. Superior officers from the Taluk Head Accountant upwards failed to detect the mistake until the Tahsildar discovered it while making a final check of outstanding arrears in each village in December 1924.

3. There were obviously occasions when the mistake might have been detected but for the laxity in the taluk office and in the Collector's office.

The amount of suspended revenue was not shown in the D.C.B. statements for May and June 1924, while it was incorrectly shown in the subsequent months by the taluk office. Correct figures were

not however called for by the Collector's office after verification with the orders sanctioning the suspension of revenue.

In the revised D.C.B. statement prepared by the taluk office, and submitted to the Collector the three villages were wrongly included in the list of village the revenue of which was suspended for fasli 1333. The list of villages which collection of revenue was suspended was not verified in the taluk office by the Taluk Head Accountant or Tahsildar or in the Collector's office.

In the D.C.B. statement for October 1924, the collectable balance of Bellary taluk was shown as 18,176-3-6 as against Rs.548-4-1 shown in the previous month. Details for this amount were not called for by the Collector's office. If this had been done the mistake might have been detected in November 1924.

The facts of the case make it clear that neither the jamabandy checking, nor the checking of D.C.B. figures was thorough and that the verification was in fact a farce.

Secretary. 9/9

To the Second Secretary to Government, with enclosures,
and Bellary Collector's file R.Dis.5795/24-A-5,
dated 16-5-1925 Part II.

S.S./7-9.
9/9

Copy of letter C.No. 2039/24 A dated 21-2-25 from the Rev. Divisional Officer, Bellary.

Assessment- Suspension of revenue- Bellary taluk-Gosubal, Talur and Bhyrapuram villages- Fasli 1333-Explanation called for.

Your C.No. 2039/A.24 dated 10-2-1925.

With reference to para 2 of your letter quoted above I beg to state that the process clerk of the Taluk office, Bellary followed me to the jamabandy settlement camp at Siruguppa last year and he by looking into the cash accounts maintained by him informed my staff that the list in these 3 villages had been suspended. My office should have referred to your orders but I learn that unfortunately the file in question was not taken to camp to which the whole staff did not go. I very much regret the mistake.

2. Monthly L.R. D.C.B. statements and villagewar particulars of balances are not sent to me and I had no subsequent occasion to discover the mistake.

Copy of letter C.No. 2039/24-A dated 24th March 1925 from the Revenue Divisional Officer, Bellary.

Suspended revenue- Bellary taluk- Gosubal and other villages.

Your letter Ref. 5795/A-24 dated 15-3-25.

It is true that at the time of Jamabandi last year I did not have before me a list of villages in which postponement of kist had been ordered. I had no reason to doubt that in a matter like this the Taluk office establishment or my staff could probably make a mistake. My experience of postponement of kist in villages dates only after my joining this district. My late 2nd clerk D.Sitarama Rao, and my Head clerk had clearly noted in the Jamabandi check memos. of these villages that kist had been postponed in these villages and I believed the statements. I am sorry for the mistake. After the discovery of this mistake and during the jamabandy

of

of this year I am regularly verifying the fact of postponement of kist by actually looking into the orders received on the subject.

2. The Deputy Tahsildar concerned is M.R.Ry. P. V. Ramasubrahmanyam who is now at Rayadrug. I have called for his explanation and shall send it up on receipt.

Copy of Bellary Tahsildar's reply note dated 17-1-25 to the Collector's note dated 16-1-25 in the matter of collection of L.R. arrears of fasli 1333 relating to Talur, Byrapuram and Gosabal villages.

Submitted.

The Land Revenue of fasli 1333 in these villages of Siruguppa division have not been collected. The collection was not carried on by the village officers though no orders were issued suspending the kists of these villages for fasli 1333. In December while making a final check of outstanding arrears I found that the then D.C.B. clerk noted in the village-war (14) 'suspended' against these villages although it was not really so, with reference to the orders received from the Collector. Immediately notices were issued to village officers to appear and explain why they failed to collect. In their statement dated 7-1-25 and 15-1-25 they could not give any satisfactory explanation. In the meanwhile instructions were given to the Deputy Tahsildar and the Revenue Inspector to push on this :n arrear collection as the current kist season is fast approaching. The mistake rose on account of my previous clerk noting 'suspended' against these villages and as there were many such villages in the Siruguppa division the omissions could not be noticed till now.

Copy of letter D.Dis. No.235 dated 26-3-25 from the Tahsildar of Bellary.

Refce. C. 5795/24 A.5 dated 17-3-25.

In obedience to your reference noted above, I beg to report that

that no orders either orally or in writing were issued to the Reddies of Gosubal, Bhairapuram and Talur asking them not to collect the kists of fasli 1333. The village officers themselves have deliberately failed to collect the kists under a false notion that the kists of these villages also were suspended just as in the case of some of the neighbouring villages. Their statements have been obtained and are enclosed herewith. These statements also speak to the fact that it is usual for the ryots to borrow from a sowcar during kist season with interest at a normal rate of 12% per annum. The statements of some of the influential reddies are also enclosed. As regards the village officers in question none of them had an occasion to borrow except the reddy of Bhairapuram who has approached and borrowed some money from Togari Veerappa, a sowcar of Bellary town. This Reddy too who was instrumental in approaching an M.L.C. for redress of grievances in this connection, says that there is nothing unusual in the ryots borrowing money from a sowcar for paying their land revenue dues. The 1 A account of these villages are herewith enclosed as called for. The proposals for the collection of kists are based on my and the Deputy Tahsildar's inspection. The outturn of karnams in my opimion generally is never correct.

2. As regards para 2 a general explanation was obtained from the clerk which explains all the mistakes for which he is responsible. It was already submitted through the Revenue Divisional Officer with this office Ref. S.C. No 149 dated 15-3-25. The explanation of the Taluk Head Accountant which answers as well for the irregularities noticed in para 3 of the reference is herewith enclosed.

3. A list of suspended villages with the amount suspended in each case is herewith furnished. The total amount as per this list agrees with the amount already reported in this office D.Dis. No.101 dated 4-2-25 village war balance as per February 25 D.C.B. is herewith enclosed.

4. Unfortunately this branch of work was in utter

confusion for the last 3 or 4 years owing to the inefficient hands that handled the subject. One R. Ramaswamy who was responsible for a good lot of confusion was given a black mark and transferred to Siruguppa as a punishment. Vide this office Tq. D.Dis. No. 272 dated 18-5-24 (herewith submitted). The confusion was worst confounded by S.Raghavendra Rao who next succeeded him. A report about the incompetency of this clerk also was submitted with this office G.C. 737/24 dated 25-9-24. The present clerk who has been sent from the Collector's office at my request has setting right this branch of work and I expect that by the time of the next revised D.C.B. is submitted every thing would be alright. The previous clerk S.Raghavendra Rao was also awarded three black marks within a period of six months for bad delays. The Taluk Office was not properly manned and it was only in the later part of last year some useful clerks were sent. The process work in the Taluk Office needed an efficient and smart hand and it was only after the present man came that I find work going on smoothly. Before him the previous clerk who had experience in process branch of work was put to it but owing to his dullness in the latter part of last year my Head Accountant had in spite of his heavy treasury work to attend to much of the work in this section. It is only after I found it impossible to get on with the clerk that I sent a requisition to the Collector in my reference quoted above.

5. With reference to para 4 I beg to state that owing to jamabandi and His Excellency's visit in the end of June I had no time to do the D.C.B. myself. I also submit that it is impossible for a Taluk Tahsildar to himself personally prepare the D.C.B.

6. With reference to para 6, attention is invited to the condition of the office in para 4 supra and the present registers carefully maintained. Regarding the poor collection I beg to point out that a reference to the correspondence in my office shows the amount of personal trouble I and my Head Accountant had to take. It may not also be out of place

to

to state herewthat the collection accounts relating to the Siruguppa division could not be properly maintained herewowing to lack of promptness in the despatch of advices in the Deputy Tahsildar's office and non receipt of No.16 accounts from karnams and owing to differences between this and Deputy Tahsildar's office regarding the maintenance of collection accounts. The matter was finally decided by the Divisional Officer that the Taluk office should maintain the registers.

Copy of explanation of M.R.Ry. P.V. Ramasubramaniam, Sub Magistrate, Rayadrug.

Ref:- Your Memo. Ref. C. 2039/24-A dated 24-3-25- Assessment- Kist collection- Fasli 1333- Suspension- Explanation submitted.

With reference to the above, I respectfully beg to state that the suspension of the land revenue referred to in your memo. relates to fasli 1333. The kist season commences from December and ends in March of every year. I joined Siruguppa as Deputy Tahsildar dnly on 16-5-24 (i.e.) early after the kist season was over. The memo. suspending collection of kists in specified villages must therefore havebeen received long before I joined at Siruguppa. I presume that circular orders to villages officers notifying the suspension were not issued from the Deputy Tahsildar's office, but issued only from the Bellary Taluk office. I do not therefore know how the three villages Gosubal, Phyradevanahalli and Talur came to be included in the circular. If they were really included, I am not responsible for it as this must have taken place only in the time of my predecessor.

2. Jamabandy of Siruguppa Sub taluk villages was conducted on 12-6-24 and 16-6-24 in Bylur and Siruguppa camps respectively. The villages of Gosubal, Bhyradevanahalli and Talur villages were settled, I remember at Bylur camp. The Taluk Tahsildar of Bellary attended to the settlement at that camp, and I was not at all present. Hence, I had no opportunity at all to find out the mistake.

3. At the time I took charge, the kist season was lay past

but

but as there were still heavy arrears, I exerted heart and soul to clear them up. I obtained weekly progress reports from the Revenue Inspectors regarding clearing up of arrears, reviewed them and also submitted reports to Revenue Divisional Officer. In some cases of bad collection I ordered stoppage of pay of the reddies concerned and passed it only after the arrears were substantially reduced. In the case of more recalcitrant reddies, I submitted reports to Revenue Divisional Officer and I remember, he also punished them on my report. In this way, I reduced the Land Revenue arrears to a great deal. To quote an instance, the arrears in Siruguppa, a notorious village for the heaviness of arrears and bad collection work, were reduced from over Rs. 8000/- to a little over Rs.1000/- It may kindly be noted that the arrears in this village in fasli 1332 were over 8000.

4. In this connection, I beg to point out that remittances of Land Revenue alone are sent to the Deputy Tahsildar's office, Siruguppa, with village account No.15. The other kist accounts are all sent to Bellary Taluk Office where alone collected accounts, L.R. chitta and D.C.B. are maintained. Siruguppa office has been sending only advices of collections to the head of 'Land Revenue'. In consequence, a real check of the collection work can be had, and its progress watched only in the Bellary Taluk Office. Siruguppa office has no materials to do either. As soon as I took charge I felt this difficulty, and wanted that I should be enabled to watch the progress of collection work, and I immediately asked the Taluk Tahsildar of Bellary to furnish me with a statement showing the amounts pending collection in each village. Instead of sending the list, I was asked to open the L.R. chitta and D.C.B. I explained the difficulty that as the kist accounts of the villages are sent only to the Taluk Office, and not to the Deputy Tahsildar's Office, it could not be done in the latter office and the Revenue Divisional Officer also passed orders accordingly. I did not keep quiet with this. I had my own share of responsibility and therefore, I obtained from Taluk staff. during the jamabandy settlement of fasli 1333 in Siruguppa camp, a list of accounts

pending

26 5

pending collection in the villages of my division. This list showed some arrears. I particularly remember, against Gosubal village, but I do not remember about the other two villages.

5. In the middle of September 1924, I think, I visited Gosubal and after doing field and other inspection work, I checked the Village Munsif's accounts and found some arrears yet uncollected. I immediately set myself to work and collected a small amount on the spot and enjoined the V.M. to clear up the arrears; and I think, the whole arrears were credited in Siruguppa within a week; but I could not have anticipated the fundamental mistake that is now brought to light. I did not at all visit the other two villages, Taluk and Bhyradevanahalli during the whole period I remained in Siruguppa.

6. In conclusion, I beg to state that from the foregoing facts, you will be pleased to see that I am not at all responsible for the mistake alleged to have occurred and proceedings from the list of arrears furnished to me by the Taluk staff, I did my best to clear up the arrears and therefore, I submit that I am not at all at fault.

285

3/a

Copy of explanation of the Taluk Head Accountant Bellary, R. Chendrasekhara Rao.-

In obedience to your reference C 5795/24-A-5 dated 17th March 25, I beg to submit my explanation called for.

2. I joined as Head Accountant, Bellary taluk on 14th Febry. 1924. At this time the process work in the taluk office was in a much confused state. It was the kist season involving heavy treasury work. In addition the Special Loans establishmen was working at the time and the treasury had very great difficulty to cope with the heavy loans disbursements under the supervision of the Special Loans Tahsildar. It was a period of great pressure of work and I used to work morning and evening to make up the accounts relating to the Treasury, village remittances and heavy loans disbursements (often running into thousands)

All this I submit for your kind consideration in order to make it plain under what adverse circumstances I have been able to make the best of what I could do. In July 24 the Special Loans establishment disbanded and the loans records of about 7000 cases were handed over to this taluk office to bring the arrears of work up to date. A special staff of four clerks was sanctioned for the purpose and I had to supervise the work of these clerks. Amidst the stress of all this work it was impossible for me to devote much attention to the process work. It was only after the Loans work was brought up to order and a report submitted to the Divisional Officer on the work done I was able to pay attention to the process work.

3. Till then the process work was going on as a matter of routine. The process clerk had delayed the submission of the revised D.C.B. statement. I attended to it and then discovered that the registers and enclosures to the D.C.B. had been incorrectly prepared. Immediately after my joining the office as Head Accountant, orders for the suspension of the kist within the Fasli were received from the Collector.

There was no information in office regarding the total suspended as the office copy of the statement of village

wa

villagewar amounts recommended for suspension had been mislaid by the clerk. It was therefore impossible for me to check the accuracy of the amount shown under suspension. The amount varied each month as I was given to understand that voluntary payments had been made towards the suspended amount. When the revised D.C.B. was prepared the amount suspended was arrived at to be Rs.215460.

4. In these circumstances I request I could not make a detailed check of the enclosure to the D.C.B. statements for May and June 24. In the D.C.B. statement for May 24 the omission to note the suspended amount in enclosure B escaped my attention. In that for June 24, I noticed the omission and asked the clerk to put up the papers. As he could not do it in time the whole amount was shown under process No.1, with a remark that the amount included also the suspended revenue. Here again the difficulty was that the figures of suspended amounts were not readily available.

5. As regards the collectable balance shown in enclosure B to the D.C.B statement for September 24 I beg to submit that a revised D.C.B. statement was submitted on 30-10-24 after the preparation of the revised D.C.B. The revised statement shows a collectable balance of Rs.19950-1 and the original figures Rs. 548-4-1 represent only the amounts covered by process Nos.IV and VII-exclusive of amounts concerned by Demand No.1 and the suspended revenue for fasli 1333. The collectable balance covered by several processes as shown in the D.C.B. statement for October 24 was Rs. 18176-3-6.

of Rs.50 within a month or so together vi
a maund of cotton for interest;

(g) whether even the village officers of the villages in question had to borrow money to pay their arrears in January;

(h) who conducted the Jamabandi of the said villages and settled their accounts, and when;

(i) whether at the time it was noted b anybody that the arrears remained uncollected without any authority for it;

(j) whether subsequently, D.C.B.state ments were submitted every month in which the arrears of these villages were includ ed, and whether, in them, any remark was made that the village officers concerned had omitted to collect the arrears without their having been authorised to do so and if so, in the statement of what month

(k) the state of the crops and the average yield of kora, cholam and cotton in the said villages in fasli 1333;

(l) whether any, and if so, which of the following officers - Revenue Inspector, Deputy Tahsildar, Divisional Officer, and Collector - having jurisdiction over the villages, recommended the suspension of the collection of the rever
fasli 1333;

(m) the officers
non-inclusion of the
in the list of thos
pension, if they sh
cluded, or (ii) for
in time the fact that

Copy of explanation of the Head clerk of the Revenue Divisional Office, Bellary.

Gosubal, Bhyrapur and Taluk village Check memos were passed by me at the Jamabandi Settlement Caps. As I had left the list of suspended villages at the Head-quarters for verification by the clerks at the time of writing the Check Memos, I had to rely on what the checking clerks had written and on the statement of village officers and the Taluk Process clerk who attended the camps. If they had not verified the statement of village officers with the orders on the subject the checking clerks should have made a note of it in the check memos to draw my attention to that omission. As it was not done I thought they had verified the fact and wrote the check memos.

Last year new settlement rates were introduced and the difference between the new and old rates were ordered to be remitted. For every village in the Taluk there were a large number of cases of remission. Hence I had to bestow greater attention to village accounts No. 5 and 6 and B Memo cases. In the circumstances I humbly beg to request that I may be excused.

Copy of explanation of D. Seetharama Rao, Head Clerk, Taluk Office, Bellary.

Submitted with the explanation called.

2. When I wrote the check memos of Bhyrapuram and Gosubal villages, the process clerk of the Taluk Office an
Clerk of the Divisional Office were both in c
no means of verifying the trut the karna
all the connected papers were
karnams sist account (No. 16)
Office and checked there, an
were suspended, as the karn

stable balance, and not the whole demand of each village. e strength of the account, I believed the karnam, and not make any further verification, but accepted his lement. I request I may be excused for the omission.

Sd. D. Seetharama Rao,
H.C. Taluk Office,
10-4-1925.

Copy of explanation of S. Raghavendra Rao, Process Clerk, uk Office, Bellary.

In obedience to your Memo. Ref. S.C. 149 dated 26-1-25 umbly beg to submit that the three villages Taluk, Gosubal Bhyrapuram belonging to the Deputy Tahsildar's jurisdiction ht have been suspended for fasli 1332. Instead of noting the list for fasli 1332 it is by oversight entered in the t of 1333. I beg to state that I was not keeping sound th and my mind was under utter confusion owing to the e civil warrants then pending against me which fact is o the Tahsildar.

It is difficult to say how the karnams of those illages prepared their cash accounts as suspended ges for 1333 and how it was passed away during the andi. At the time of preparing the list submitted with Revised D.C.B. I was myself very bad in health ieties. I have not included these three villages list of 1333 with any malicious idea. Under the rcumstances I beg to request that I may kindly be

I beg to remain,
Respected Sir,
Your most obedient servant,

Translation of the statement of the Reddy of Bhyrapuram dated 24-3-1925.

I received no orders suspending the collection of land revenue of my village for fasli 1333. I stopped the collection on presumption that the land revenue of my village might have been postponed as I learnt that the land revenue of the adjacent villages was suspended. I was since told by the Tahsildar that no postponement of kist was sanctioned to my village and that collection should proceed. The Deputy Tahsildar also sent me a takid to collect the amount. I began the collection in January and almost completed it in February.

Sd. Reddi Gurubhimanagowd

Statement of the village officers Gosubal and the Karnam of Bhyrapuram villages dated 24-3-1924.

We received no orders postponing the collection of land revenue for fasli 1333 in our villages. We did not collect the land revenue on presumption that the land revenue collection was postponed for our villages also as it was done in the adjacent villages. But since we were told by the Tahsildar that no collection was postponed in our village and that collection should be made and since we received a takid from the Deputy Tahsildar we made collections in January and February 1925.

Sd. Reddi Chenna Basavan Go
Sd. Karnam Dodda Basappa

Translation of the explanation given by the village officers of Gosubal and the karnams of Bhyrapuram dated 7-1-1925.

We received no orders postp
collection of fasli 1333. The D
obtain orders for postponing th
village. We presume
as it was done in th

not know till now that we had to collect the kists for
sli 1333. Though we got in written in the check memo at the
of Jamabandi that the kists have been suspended nobody
s that our presumption was incorrect. We received no
ven from the Taluk Office to collect the amount. We
a takid from the Deputy Tahsildar on 31-12-24 asking
collect. We have now commenced the collection. When we
doubts about the suspension of kist we were not questioned
the time of reconciliation of cash accounts in the Taluk
ice.

Sd. Karnam Dodda Basappa.

Sd. Reddi Chenna Basavana Gowd.

Before me

Sd. T. Vinayakam Mudaliar,

7-1-25.

Tahsildar.

Statement of Reddi of Taluk.

I endorse the statement of the karnam. I have no more to
I have begun the collection. I shall clear off the arrears
e the end of this month.

Sd. Reddi Virupanagowd.

(Before me)

(Sd) R. Chenn...śkhara Rao,

14-1-25.

Taluk Head Accountant.

Council Office.

THE

7.4. Will

Revenue be

(a) the

from the vi

Bairapuram of

district, for

(b) the mont

year in which

have been c

and in what

(c) the m

the colle

the ar

Janua

villag

(d)

of fasl

of the

1925 alon

~~lating~~ ki.

(e) wheth

asked to pay up

after borrowing

rest from sowcars

kota, Harivanam,

(f) whether t

work out in some

continuous attenda

at the place of busi

lenders, and in

cent, per cent.

debtors are req

3 | 25

* Q.714 contd.-

uncollected without due authority, if the arrears should strictly have been collected as in the case of villages whose revenues was not suspended, and (iii) the collection of the entire arrears of fasli 1333 in one instalment in January 1925 without waiting for the harvest to be completed or even the usual kist season to begin; and

(n) what action has been taken in regard to the conduct of the officers responsible for one or other of the irregularities referred to above?

KNV

533 / 86 / 87 Law Dept. III-8—4,000—1-12-24. 6 1/3 25

QUESTION.—No. 714 for the meeting of the Legislative Council to be held on ~~the~~ 2nd March 1925—

REVENUE B 776

SUBMITTED that two copies of this Question may be forwarded to the 26. 2. 25 Revenue Department.

The Question has been admitted.

ASST. SECRETARY TO GOVT. 24 FEB 1925 REVENUE DEPARTMENT

U.O. No. , dated

To

The Revenue Department.

To Under Secy

Please see the question on pages 1 to 3 ~~Supps~~. It seems desirable to call for information from the Collr. The three villages referred to do not find place in the list of villages in respect of which suspension of Collection of revenue for fasli 1333 was sanctioned — vide list on pp 468 of ~~A draft is submitted for approval~~ G.O. 560 Rev dy 3-4-1924. (J).

RP 27.2.25

A draft answer is submitted

27.2.25

2/3

S

To attend

Cir

Answer this enclosed 4/3/25 Cir 2/3/25

3/3

3/3/25

~~37~~ 5533 416

Draft answer 4/5

L.C. Qn 7/4

The Govt have no information but ~~will enquire~~ has called for a report

CRP
27.2.25

2/3

CRP
4/3

2/3/25

5 MAR 1925

533

Mr. A. Ranganadha Mudaliyar.

Starred Question No. 214. Will the Hon'ble the Member for Revenue be pleased to state -

(a) the amount of land revenue due from the villages of Talur, Gosbal and Bairapuram of Bellary taluk, Bellary district, for the fasli 1333;

(b) the month, or months, and the year in which the above sums should have been collected in the normal course and in what instalments in each month;

(c) the month and the year in which the collections were actually begun and the amount collected and remitted in January 1925 from each of the said villages;

(d) whether the whole of the arrears of fasli 1333 was collected from most of the pattadars in the month of January 1925 alone, though the time for collecting kists is from February;

(e) whether the pattadars who were asked to pay up their arrears did so, after borrowing at high rates of interest from sowcars in Bellary, Tekkalakota, Hariyanam, Kanur and other places;

(f) whether the rates of interest work out in some cases to 24 % involving continuous attendance for days together at the place of business of the money lenders, and in other cases to over cent, per cent., as for example, when such debtors are required to repay a loan of Rs.50 within a month or so together with a maund of cotton for interest;

(g) whether even the village officers of the villages in question had to borrow money to pay their arrears in January;

(h) who conducted the Jamabandi of the said villages and settled their accounts, and when;

(i) whether at the time it was noted by any body that the arrears remained uncollected without any authority for it;

(j) whether subsequently, D.C.B. statements were submitted every month in which the arrears of those villages were included, and whether, in them, any remark was made that the village officers concerned had omitted to collect the arrears without their having been authorised to do so, and if so, in the statement of what month;

(k) the state of the crops and the average yield of Kora, cholam and cotton in the said villages in fasli 1333;

(l) whether any, and if so, which of the following officers- Revenue Inspector, Deputy Tahsildar, Divisional Officer and Collector - having jurisdiction over the villages, recommended the suspension of the collection of the revenue due for fasli 1333;

(m) the officers responsible for (i) non-inclusion of the villages in question in the list of those recommended for suspension, if they should have been so included; or (ii) for the omission to notice in time the fact that the arrears remained uncollected without due authority, if the arrears should strictly have been collected as in the case of villages whose revenue was not suspended, and (iii) the collection of the entire arrears of fasli 1333 in one instalment in January 1925 without waiting for the harvest to be completed or even the usual kist season to begin; and

(n) what action has been taken in regard to the conduct of the officers responsible for one or other of the irregularities referred to above ?

Revenue Department.

A N S W E R.

The Government have no information, but have called for a report.

E. W. Legh
Second Secretary.

To the Legislative Council Office.

Forwarded
By order

40 47

To Under Secy 5/a

A draft O.M. is submd for approval

CRP 4.3.25
Ilb 4.3.25

VR 4/3

[Issued as O.M. 776-B/25-1 dy 4-3-25.]

G.No. 10-42-B/25 From the Collr of Bellary S-1-95/24-A 5 dy 11.3.25

pp 2-5 cf 1120 B/25 From the Bd of Rev & R&S. Rf A 1364-25-1 dy 20-3-25

To Under Secy

Please see the Leg. Council question on pages 1 to 3 ante and the Board's report thereon on pages 2 to 3 C.F. From the Collr's report on pages 2 to 4 C.F. it is evident that the land revenue of the villages of Tulur, Gosbal and Bairapur am in the Bellary district for fasli 1333 was omitted to be collected by mistake in that fasli and that the Collr is taking action in the matter. It is submitted that the further report referred to in para 2 of the Board's rep ce on page 3 C.F. may, it is subd, be awaited.

CRP 24.3.25
Ilb 24.3.25

yes, if no reply is received in a month please remind

VR 26/3

[C.No. 1395] From Bd & R&S. Rf A 1364/25-2 dy 15-4-25

To Under Secy

The further report promised in para 4 of the Collr's letter on page 7 cf may be awaited.

CRP 20.4.25
Ilb 20.4.25

Yes VR 21/4
S

6/ 98

[illegible]

C 3

Civic · 22.4.25
RD. 23.4.25

That no collection should be made in 3 villages of a taluk during a fasli & that the new collection should be ordered till the January following when steps were taken to collect the revenue of the fasli together with ~~arrears~~ ordinary ~~arrears~~ arrears of a degree of laxity in the collection work of the district that reflects discredit on the district administration. I think Govt should lay so much the Board to examine the matter very carefully and submit their final report to submit the explanations of the Collector & Divl Officer. I am not sure that the collector also should not have been aware of the omission parties. The Bd should examine also the

I agree with my hon colleague C.S.
G.
25.11.25.

D.M.
27/4/25

Circulated to HQ & 53rd

HE

SL
13/4/25

Rec. 24.4.25.
Rd. 27.4.25

(Seen by H.E. vide p.6 above)

To U.S.

Draft memo is subm for approval.
For orders whether it may be sent to
the Chief Secy. for perusal before issue

Issue
27.4.25

24/4

148-49 Issued as O.M. 776B/25 dt 29-4-25

P.T.O

Alleged irregularities in the collection of revenue, etc., Bellary district.

533 Q.—Mr. A. Ranganatha Mudaliyar: Will the hon. the Member for Revenue be pleased to state—

(*a*) the amount of land revenue due from the villages of Talur, Gosbal, and Bairapuram of Bellary taluk, Bellary district, for the fasli 1333;

(*b*) the month, or months, and the year in which the above sums should have been collected in the normal course and in what instalments in each month;

(*c*) the month and the year in which the collections were actually begun and the amount collected and remitted in January 1925 from each of the said villages;

(*d*) whether the whole of the arrears of fasli 1333 was collected from most of the pattadars in the month of January 1925 alone, though the time for collecting kists is from February;

(*e*) whether the pattadars who were asked to pay up their arrears did so, after borrowing at high rates of interest from sowcars in Bellary, Tekkalakota, Harivanam, Karur and other places;

(*f*) whether the rates of interest work out in some cases to 24 per cent involving continuous attendance for days together at the place of business of the money-lenders, and in other cases to over cent per cent, as, for example, when debtors are required to repay a loan of Rs. 50 within a month or so together with a maund of cotton for interest;

(*g*) whether even the village officers of the villages in question had to borrow money to pay their arrears in January;

(*h*) who conducted the jamabandi of the said villages and settled their accounts and when;

(*i*) whether at the time it was noted by anybody that the arrears remained uncollected without any authority for it;

(*j*) whether subsequently D.C.B. statements were submitted every month in which the arrears of these villages were included, and whether, in them, any remark was made that the village officers concerned had omitted to collect the arrears without their having been authorized to do so, and if so, in the statement of what month;

(*k*) the state of the crops and the average yield of korra, cholam and cotton in the said villages in fasli 1333;

(*l*) whether any, and if so, which of the following officers—Revenue Inspector, Deputy Tahsildar, Divisional Officer and Collector—having jurisdiction over the villages, recommended the suspension of the collection of the revenue due for fasli 1333;

(*m*) the officers responsible for (i) non-inclusion of the villages in question in the list of those recommended for suspension, if they should have been so included, or (ii) for the omission to notice in time the fact that the arrears remained uncollected without due authority, if the arrears should strictly have been collected as in the case of villages whose revenue was not suspended, and (iii) the collection of the entire arrears of fasli 1333 in one instalment in January 1925 without waiting for the harvest to be completed or even the usual kist season to begin; and

(*n*) what action has been taken in regard to the conduct of the officers responsible for one or other of the irregularities referred to above?

A.—The Government have no information, but have called for a report.

Mr. A. Ranganatha Mudaliyar:—"May I know if the report has been received since? I have complained of several irregularities in the matter of collection of kists." (Hear, hear.)

Hfr 10.13y [C No 183815] From Bd of Rev Rep A 1364/25-3y 28-5-25

To Under Secy

Please see H.M's remarks on the 6 representations on A 8 cf. The Collr's order on pages 11 to 12 cf deal with the subordinate officers responsible for the failure of collection in the three villages. He has left it to the Divl officer to deal with the Village officers concerned suitably. He has stopped the increments of 1) the taluk office clerk who was dealing with the subject and 2) of the second clerk of the Divl. Office, Bellary, who wrote the check memos, and awarded the black marks to

~~9-4-25~~ 93 & 57

(2) the Taluk Head Accountant, 3) Divl. office Head clerk, 3) Dy Tahr and 4) Tahr. concerned.

**para 2, p13 cf- 2 The detailed report promised by the Board with refce to O.M. 776 B/25-2 dy 29.4.25, may it is submt, be awaited. It is presumed that the Board will submit, along with its detailed report the explanations of the Tahsildar & the Divisional officer

p8 cf-

CRI 6.6.25

Dte 6.6.25

RR 4/6

5

RR wants to send an explanation to the Inspection Team

RJ 1/VI/25

To under Secy

With reference to Secy's remarks above, it is submitted that the Collr. has furnished complete answer for all the clauses of the question except (K) and (N) - vide his letters on pages 2 to 4 C.F. (p7 C.F. and pp 11-13 C.F.) As regards clause (K), he states that the out-turn noted by the Karnam was incorrect, but that the proposals for Collection of Kists were based on his and the Dy Tahr's estimates of the average yield of all the dry crops in the Villages in question which was 5 annas (or above. At this distance of time it does not seem feasible to collect accurate data relating to the out-turn of each crop & it seems unnecessary to call for further information

page 8 ante

* para 3 on p7 cf-

& pp 8-9 cf- As regards (N) the detailed report called for from the Board and the explanations of the Tahr and Divl

53 4.V.5

officer may be awaited. Information regarding the action taken by the Collr in regard to the conduct of the remaining officers is available in the Collr's ~~letter~~ Proceedings dy 30.4.25 on pages 11-13 C F.

CRP 18/6/25

x x

RR 21/6

RR 23/6

H. M. directed (orally) that the case should be examined ~~to see whether none of the~~ with reference to the instructions in the manuals of taluk and village accounts to see whether ~~such~~ frauds ~~could~~ are possible

RR 28/7

CNo. 2889 B/25 [From Bd. of Rev. Office A 1364/25-4 Confdl dy 5-9-25]

~~46~~ 55 ~~6~~ 5/a

To Under Secy

Please see the Boards report on pages 14 to 32 C.F. regarding the failure of Collection of land revenue in the three villages of the Bellary taluk during fasli 1333

2. The relevant village and taluk accounts and returns which could have revealed the mistake if they had been properly maintained, and checked by the officers concerned are the following :-

(1) Villages accounts - Statements Nos 13 and 16 - A duplicate copy of Statement No. 13 - the chitta of daily Collections in the Village, and Statement No 16 which relates to the demand, Collection and balance of each kist in the Village, are prepared by the Village officers and submitted to the Taluk office with remittance lists.

(2) Taluk accounts - Registers No 14 relating to the Collection of the several villages and No 16 relating to the D.C.B of each village (maintained in the taluk office) - The Collections in each village is posted month by month in Regr: No 14 from the taluk Cash chitta. The particulars for Regr No.16 are posted from Village Account No 16 mentioned in item (1) above.

(3) The monthly Return No 2 relating to D.C.B of land revenue and cesses submitted by the talukdar to the Collr. on the 1st of every month

(4) Question No. 17 in Section IV of the jamabandi check memorandum on page 34 of B.S.O Vol II

~~47~~ 56

which is filled up by the jamabandi checking clerk for the use of the jamabandi officer.

3 Of the accounts & returns mentioned above, Village accounts Nos 13 and 16 (in the present case) do not appear to have been properly checked in the first instance in the taluk office on receipt from the V.Os with remittance lists. As collection of land revenue was suspended in 106 out of 114 villages of the taluk during fasli 1333, it would have been easy to find out the eight remaining villages in which collection was not suspended and confine attention to the progress of collection in these villages. Again as soon as suspension of collection was sanctioned in respect of 106 villages, the fact should have been noted in the remarks column of Taluk Reg. No 14 against each of the villages concerned quoting the number and date of the order sanctioning the suspension. This was not done by the process clerk in the taluk office. If monthly return No 2 were prepared correctly in the taluk office and properly checked in the Huzur office, the omission could have been found out, if an attempt were made to notice the progress of collection work in respect of the few villages in which suspension of collection was not sanctioned. So also if question No 17 of the jamabandi check memo. relating to these villages as to whether the

6.5.50

the Kists had been collected in accordance with the prescribed instalments had been properly answered by the jamabandi checking clerk with the list of villages in which collection was suspended the omission would have come to light. It is submitted that on the whole the failure to find out the omission does not appear to have been due to any inadequacy in the instructions laid down in these accounts: in the matter of providing safeguards and checks rather than to the fact that they were maintained and checked in a merely mechanical way (perhaps more) in the taluk office than in the Collectorate.

4 As regards the actual responsibility for the omission, it is submitted that at the very outset the V. Os should not have acted on mere surmise, viz, that the collection of revenue might have been suspended in the villages in question on the analogy of the neighbouring villages. The conduct of these villages officers is being taken notice of by the Dewanpal officer. The firka revenue Inspr. also does not appear to have watched the progress of collection work in the firka. As he had only a few villages in the firka, it would have been easy for him to find out the mistake in time and rectify it. As he had only a few villages in the firka, it would have been easy for him to know in respect of what villages collection had actually been suspended. The Collector's enquiry does not however show whether a copy of the order had been communicated to

~~44~~ 58

the Revenue Inspr. ~~and not the Revenue Instr~~ head assistant any of these villages during collection in this case. Similarly the Dy Tahr had also opportunities to find out the mistake and this case has been dealt with by the Collr by award of a black mark. In the taluk office the process clerk S. Raghavendra Rao who maintained Regr no 14 and prepared the D.C.B statement for submission to the Huzur office appears to be initially responsible for the mistake (by having made an incorrect entry in the taluk manual (no 14)) and this increment has been stopped by the Collr. The failure of the taluk head accountant and the tahsildar has also been dealt with by the Collr by award of black marks. The Durwanal off clerk D Satyanarayana Rao who prepared the jamabandi check memos and noted therein that the tests in these villages were postponed not on the proper authority of original orders but on the more statement of V.Os. and entries made by them in Account No 16 has been punished by stoppage of increment and the head clerk who passed the check memos, by the award of a black mark. As regards the Collectors office it is submitted that as details regarding collection are furnished only in respect of the whole taluk and not in respect of each of the village it seems difficult to find out the omission

5 The Explanation of the tahsildar and

59

× Mr. T.S. Ramaswami ayyar. and the Divisional Officer which were specially

1-8 CF called for by the Govt in O.M. 7176 A/25-2 dt 29.4.25 will be found on pages 20-21 C.F. and 21 to 24 C.F. respectively. The tahsildar's explanation is that he could not check the D.C.B. statements on account of ~~inefficient~~ inefficient establishment, jamabandi and His Excellency's tour at the end of June '24. The Divisional officer states that he depends for his office clerks for the correct check of the village accounts and that he did not have with him a list of villages in respect of which audits were postponed.

5. It is for consideration whether after orders are passed on this case finally reply should be sent to Mr. Rajagopalan Under demi-official letter with reference to his question on pages 1 to 3 above.

CRP 18.9.25

Sd 20.9.25

The existing accounts tahsils or village are sufficiently elaborate to ~~[illegible]~~ detect frauds if they are properly maintained. Instructions may however be issued that postponement and suspension of audits should be noted in the remarks column of the tahsil check note against the respective villages after the entries of the tahsil

60

— of the Taluk Head Accountant.

MR 22/9

5

The orders of Government for suspension in 1333 were duly forwarded to the Tahsildar. The Tahsildar Taluk Head Accountant and his process and D.C.B. clerk are primarily responsible for seeing that the orders so passed are properly carried out.

I question whether a Black Mark to the Tahsildar and Taluk Head Accountant ~~are~~ is sufficient punishment to emphasize their responsibility.

E.W.L.
22-9-25.

C2

The most serious feature in this case is the disclosure of the lax & careless manner in which collection work is apparently done in the district. And it is noticeable that even after this disclosure there is no indication that the Collector has realised the need for reform in this matter. The punishments awarded by him are in most cases trivial & not calculated to bring home their responsibility to the Officers chiefly at fault. Where collections had been suspended in so many villages the Collector & the Taluk could have no reasonable excuse for not knowing the few villages in which collections had not been suspended & the Dy Collr besides being personally responsible for what he has done. The Dy Collr's jamabandi (annual inspection of the jamabandi of the villages) in connection of the most perfunctory & careless character. It was particularly incumbent on the mirasdars present at the Collector's in charge of the work to see at a glance when

61 ✓

650

So much revenue was below forthcomes that the Distr Statements were accurately & carefully prepared It is no wonder that Arrear Collectors revenue are so high so long as there is so much carelessness shown from the Dy Com's office upwards in even ascertaining & recording correctly what has to be collected. The inspection of a few block marks ~~on clocks~~ & stoppage of increment in the case of clerks is ~~not~~ but an adequate or proper way of dealing with such carelessness as this case shows, We are in full agreement with the Bd's remarks in their letter of 5th Sept: & must now request the Bd. to consider the case of the principal officers at fault named by the Dist. viz the DC of the Dist office & the ministerial officers in the Collector's office & award them substantial punishments.

The callousness with which the collection of two years revenue was made in one year & the attempt to cover up the neglect & default at the proper time also requires consideration

A | Re Bo per her D.O. is he a Lieutenant or a Dy Collector & what is his record?

Bo per the Collector, the general basis of his case does not Redound to his credit nor does the manner he has dealt with the case. The Commr of Land Rev should be requested to report

Some of the Mun Dy ~~Commrs~~ &
Dist Offrs in district where Election
Offrs & Asstts himself the Election
accts are now being properly prepared & are being
scrutinised by the responsible authorities
& not left to the clerks

A draft Rule prepared
on the above lines. Should like to see
it & it should if come also be submitted
to H.E.

24/9

Seen Hon

28/9/25

To Under Secy

A draft Order is submitted.

2/. The Divisional officer was Mr T.S. Ramaswami Ayyar, a permanent Dy. Coll. A para will be added to the draft about the Divisional officer on return of the file from circulation.

CRP 30.9.25
Third A Section to answer portion H.H's remarks at A on page 17 above

Copy of his complete record is not available here as the confidential register has been transferred to the Board. An incomplete copy, put up at ff. 15, this proves as acting Dy. Coll. was not uniformly satisfactory and he was superseded for confirmation by four of his juniors. While he was at Sirsilla in 1922 petitions were received alleging bias &

1.10.25

19 163 6 17c

he corrupt but the Collector could not ascertain the allegations in the enquiry made by him and he was transferred from the division. (The connected papers have been transferred to this Branch)

2.10.25.

The draft order may be circulated to the C2 as the CE as directed by the C2

Please submit for sanction

3/10

3/10

S

C2 14/10/25

CE

J.

14.X.25

To Secy

Retyped & submitted

5-10-25

Cir 6/10

No objn have been received as regards the R.D.

15/10

S

Issue the report of the Committee forthwith.

16/10/25

[Issued vide G.O. 1612 Mis, D. 17-10-25]

Sect. H-10 (b)—1,254—11-4-21.

65

6

REVENUE DEPARTMENT.

	Date.	Initials.
When received for Fair-copying.	18/10/25	Ram 20/10
When copied ..	20/10	L
When examined ..		
When signed ..		
When despatched ..		

29a

READ AGAIN G.O. No. ....., dated ..... 192 .

" " " " ..... " ..... 192 .

READ ALSO:—

C. No. 1120 B/25 From the Bd. of Rev. I.R. & S. R. No. A.1364/25-1, dated 30--3--1925.

" " 1395 B " " A.1364-25-2 " 15--4--1925.

" " 1838 B " " A.1364-25-3 " 28--5--1925.

" " 2889 B " " A.1364-25-4 " 5--9--1925.

ORDER.

No. 1612, dated 17-10-1925.

Mis.

Dft & rele cette docket for transmi to Board to take further actn

C&R 17/10/25

In March last it was brought to the notice of Government by means of an interpellation in the Legislative Council that the collection of land revenue of fasli 1333 in the villages of Gosubalu, Taluru and Bhairapuram in the Bellary taluk of the Bellary district (which should in the ordinary course, have been made in February, March and April 1924) was made in January 1925. The Board of Revenue was requested to enquire into the matter and to submit a report to Government together with the explanations of the officers

concerned. The Board has now submitted its report. This shows that although there were no orders passed for the postponement of the collection of the kists of Fasli 1333 in these villages no collection was made by the village officers. The omission was not detected during the collection season by the Dy. Tahsildar nor Tahsildar nor by the Revenue Divisional officer who conducted the Jamabandy. It was finally detected in a final check of arrears made in December 1924. Orders were then passed for collection and an attempt was made to collect the kists of Fasli 1333 and 1334 together with the suspended arrears of Fasli 1332 at one time.

2. The most serious feature in this case is the disclosure of the lax and careless manner in which collection work is apparently done in the district. And it is noticeable that even after this disclosure there is no indication that the Collector has realized the need for reform in this matter. The ~~Manner of~~ ~~Disciplining~~ punishments awarded by him are in most cases trivial and not calculated to bring home the responsibility to the officers chiefly at fault. Where collections had been suspended in so many villages the Tahsildar and the Deputy - Tahsildar could have no reasonable excuse for not knowing the few villages in - which the collections had not been suspended but had to be made. The - Deputy Tahsildar, besides, tries to shelter himself behind a falsehood, namely

that he was not present at the jamaband of these villages. The Divisional officer's jamabandi was evidently of a most perfunctory and careless character It was particularly incumbent on the ministerial officers in the Collector's office in charge of D.C.B. work, ~~to see~~ at a time when so much revenue was being postponed, to see that the taluk statements were accurately and carefully prepared. It is ~~no wonder~~ not surprising that arrears of collectable revenue ~~are~~ should be so high, so long as there is so much carelessness shown from the Deputy Tahsildar and his office upwards in ~~error~~ ascertaining and recording correctly what has to be collected. The infliction of a few blackmarks and stoppage of increment in the case of clerks is not an adequate or proper way of dealing with such carelessness as this case shows. The collection of two years' revenue in one year was evidently an attempt to cover up the neglect to collect at the proper time.

3) ~~On the whole~~ The Government are in full agreement with the Board's remarks in its reference dated 5-9-1925 and now request the Board to consider the case of the principal officers at fault, namely, the Deputy Tahsildar, the Tahsildar, the Head-clerk of the Divisional office and the ministerial officer of the Collector's office (the English Head clerk or Sarishtadar) and award them adequate ~~substantial~~ punishments.

4. ~~As for the Collector~~, The Government consider that the general laxity disclosed in this case does not redound to the credit of the Collector of the District, nor does the manner in which he has dealt with the chiefs at fault

5. The Commissioner of Land Revenue is requested to inspect some of the other Talukas and Divisional offices in the district and the Collector's office and to satisfy himself that the collection accounts are now being properly prepared and scrutinized by the responsible

71 to 6 750

Land Revenue (Bellary) — Non collection in 3 villages — R.D.O's responsibility

To U.S.

Please see note marked at

H.18 A at pp. 52-54 of S.O. 1612 Mis, 17.10.25.

Orders have not been passed yet about the R.D.O.'s responsibility in the mission to collect revenue in the three villages in question. The officer responsible is Mr. T. S. Ramaswami Ayyar, a permanent Dy. Coll. His report is at fl. 15 and his explanation is at pp. 20-21 of fl. 18.

Submit for orders.

Through B. Section.
24.10.25

ASR
24.10.25

25/10

Through with a further note by Mr T.S. Ramaswami Ayyar. Government wrote for explanation about his subsequently confirmed conduct.

25/10/25

To Secy.

Mr. Leach made some enquiries regarding the allegations against the Dy. Coll. but could not get any evidence to support them. The paper containing his report is now with the Board.

ASR
28/10/25

It is for orders whether any notice is needed of the forthcoming visit of H.E.D.O. to Bonn. When appointments are fixed before [illegible] long [illegible]

C2

[illegible] 28/10/25

[illegible] Civil Branch
Bonn M.C.23

[illegible] evidently a visit in connection with age is he? Inspection. The remarks made against him in the E.O. of 17/10/25 with a hotel and [illegible] consideration if [illegible] is any [illegible] efficiency bar

(He will retire before reaching efficiency bar age)

27/X

[illegible]

He is 5-3. [illegible] and [illegible] — he will [illegible]

[illegible]

C2

Civil. 28-10.
Bonn M.C.23

[illegible]

[illegible]
28/10/25

To Secy.

Draft d.o. is noted for approval. For orders whether it may be sent to H.E. before issue

ASR
29.10.25

HE

[illegible]
29/10/25

Civil. 29.10.
Bonn M.C.23

30/X/25

[illegible]
31/10/25